

Georgia Department of Revenue Informational Bulletin SUT 2014-04-29 2014-2015 Sales Tax Holidays

- 1) The purpose of this Informational Bulletin is to provide notification of Georgia's 2014 and 2015 sales tax holidays.
- 2) Effective Date: April 29, 2014.
- 3) Supersedes: All previous documents and any oral directives in conflict herewith.
- 4) Authority: O.C.G.A. §§ 48-8-2; 48-8-3; 48-8-162.
- 5) Scope: An Informational Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers. An Informational Bulletin does not have the force or effect of law, and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

6) Issues:

- A) When are Georgia's sales tax holidays?
- B) What items are exempt from sales tax during the holidays?
- C) What are "Energy Star Qualified Products"?
- D) What are "WaterSense Products"?
- E) Where can I find more information about the sales tax holidays?

7) Discussion of Issues:

- A) O.C.G.A. § 48-8-3(75) and (82) provide exemptions from Georgia state and local sales and use tax. The exemptions will apply to certain items of tangible personal property sold during a period to commence at 12:01 A.M. on August 1, 2014 and conclude at 12:00 Midnight on August 2, 2014, and a second period to commence at 12:01 A.M. on October 3, 2014 and conclude at 12:00 Midnight on October 5, 2014. The exemptions will reoccur next year during a period to commence at 12:01 A.M. on July 31, 2015 and conclude at 12:00 Midnight on August 1, 2015, and second period to commence October 2, 2015 and conclude at 12:00 Midnight on October 4, 2015.
- B) During the July/August sales tax holidays, the following items will be exempt:
 - Clothing and footwear with a sales price of \$100.00 or less per item;
 - Computers, computer components, and prewritten computer software purchased for noncommercial home or personal use with a sales price of \$1,000.00 or less per item; and
 - School supplies, school art supplies, school computer supplies, and school instructional materials purchased for noncommercial use with a sales price of \$20.00 or less per item.

The exemption does <u>not</u> apply to:

 Belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies, including but not limited to knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; sewing materials that become part of clothing, including but not limited to buttons, fabric, lace, thread, yarn, and zippers; clothing accessories or equipment; or cellular telephones.

During the October sales tax holidays, the following items when purchased for noncommercial home or personal use will be exempt:

- Energy Star Qualified Products with a sales price of \$1,500.00 or less per item; and
- WaterSense Products with a sales price of \$1,500.00 or less per item.

The exemption does <u>not</u> apply to:

- Energy Star Qualified Products or WaterSense Products purchased for trade, business, or resale.
- C) "Energy Star Qualified Product" means any dishwasher, clothes washer, air conditioner, ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat, refrigerator, door, or window that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy and is authorized to carry the Energy Star label.
- D) "WaterSense Product" means a product authorized to bear the United States Environmental Protection Agency WaterSense label.
- E) The Department of Revenue will issue a regulation to provide detailed guidance concerning Georgia sales tax holidays. To receive timely updates about Georgia tax issues and regulations, please subscribe to our electronic mailing lists here: https://etax.dor.ga.gov/listServ/index.aspx.

FOR MORE INFORMATION

For more information on this subject, contact the Taxpayer Services Division at 1-877-423-6711 from 8:00 a.m. to 4:30 p.m. EST, Monday through Friday, excluding holidays.

Taxpayers with hearing or speech impairments may call our TDD number at 404-417-4302.

For forms and other information, visit our website (www.dor.ga.gov).